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## NOTES

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### I. MUNICIPAL GOVERNMENT

**New York City.**<sup>1</sup>—*Finances.* In 1813 the authorities of the city, following the example of the financiers in this and other countries, created a sinking fund, to secure the payment of certain definite obligations. It is evident that they either failed to appreciate the future greatness of the city or their immediate need was so urgent that they failed to give it due consideration. Instead of setting aside such portion of the given revenues as would be necessary to meet the debt at its maturity, they gave *in toto* the revenues derived from certain sources which, at that time, constituted about one-half of the city's income, aside from that derived from taxation; and in 1855 the revenue of certain other sources was disposed of in like manner to meet new needs. The law of 1878 made the error permanent by stipulating that this assignment should be a contract between the city and its bondholders. The mistake was soon evident. The revenues devoted were in excess of the sum needed for the ultimate payment of obligations, and the tax-rate was of necessity raised to meet current needs. Indeed, the only period in the history of the city when this condition did not prevail was during the rule of the Tweed ring, but at the present, these revenues are contributing about \$8,000,000 more annually than is required, which will result in a surplus of more than \$300,000,000 if allowed to continue until 1928, when what is known as Sinking Fund No. 1 will be disposed of.

The raising of taxes and the creation of an unnecessary surplus is not the only difficulty that has grown out of these conditions. The city authorities, due to the fact that revenues from sources devoted to this fund cannot be used to lessen taxes, have steadfastly refused to advance rates although the privileges enjoyed have greatly increased in value. For example, street vaults are rented, under an old ordinance, at not less than thirty cents or more than two dollars per square foot, although such space to-day is worth a large annual rental, as is shown by the fact that the space beyond the curb line rents for much more. Again, the water commissioner recently requested that water meters be supplied, and although the cost was comparatively small, and the increased revenue accruing to the city would have been disproportionately large, the board refused to grant it on the ground that it would increase the debt, and contribute to the already too great sinking fund.

The problem has long been recognized by the city authorities. The difficulty was to obviate the clause of the law of 1878 that created a contract between the city and the bondholders. In 1812, Mr., now President Roosevelt, proposed to destroy all stocks held or acquired, for the sinking fund, and that the interest alone be paid the commissioners of the fund. The same proposition was made in 1885, but failed of enactment; but at the

<sup>1</sup> Communication of Dr. W. R. Patterson, Tenement House Department, New York City.

present session of the assembly Mr. James W. Stevenson, the deputy comptroller, offered a solution that has been accepted by all parties interested, and has just become law. The statute of 1878 made it lawful to invest the revenues of the sinking fund in obligations of the city at the time of their issue. These revenues heretofore had been invested in bonds issued for improvements more or less permanent in character. Mr. Stevenson's plan is to authorize a new class of bonds to be known as general fund bonds, in which the surplus revenues of the sinking fund each year should be invested, the proceeds of which should be paid into the general fund for the reduction of taxation. By this means these general fund bonds remain as assets of the sinking fund until all obligations of that fund are met, and may then, and not until then, be canceled. In this way the city remains pledged to the sinking fund, and at the same time the surplus revenues may be used to diminish taxation.

*Rapid Transit.*—The city seems to have been equally happy in the solution of another difficulty. For some time past the need of better transit facilities has been imperative. It was hoped that private enterprise could be induced to provide these, but no agreement satisfactory to the contracting parties could be arrived at and the city was forced to undertake extensive improvements. It was soon found, however, that the clause of the constitution fixing the debt limit at 10 per cent of the assessed valuation of real estate prohibited the completion of the enterprise even though it was clearly profit-producing. The situation was most aggravating and rendered doubly so by the fact that the city was not in reality bonded to the 10 per cent limit, *i. e.*, had actual debt to that amount. The rapid transit and the Brooklyn tunnel contract was to the amount of forty millions and due to the phrase of the constitution that reads "debt in any form" the city was deprived of that amount of credit although but one-half of that sum had been issued. Again the city advances money for local improvements and collects, after a given time, from the property benefited; as a result, some twenty-three million dollars are now outstanding, and are of necessity included in the debt. The only way out of the difficulty was to enlarge the city's debt-incurring capacity. This could be done by amending the constitution, which would take at least three years and be open to serious objections, or raising the assessed valuation. The latter method was adopted. Heretofore the real estate of the city had been assessed approximately at 67 per cent of full value instead of 100 per cent as provided by law, or to speak more accurately, according to an investigation based on selling value, from 7½ per cent to 130 per cent of its full value. The advantages of this plan and reasons for its adoption at this time are ably stated by Mayor Low in his message of January 3, 1903:

"First, it makes for equality and justice in taxation. Nobody can reach a percentage of full value, such as 67 per cent, or any other percentage, without first determining full value and taking the percentage of it. When, however, there is no standard for the percentage to be taken except the whim of the deputy assessor, immense variations in the assessments are inevitable. Incapacity and dishonesty both tend to aggravate the trouble. Nobody has a

right to fix a standard other than the standard fixed by the law itself, and that standard is full value. It is not contended that so great a work as reassessing the city as a whole can be done without mistake; but it is absolutely certain that, after next July, when the new assessments go into effect there will be no such inequalities of assessments, under the requirement to assess at full value, as are represented by the present assessments, which range from  $7\frac{1}{2}$  per cent to 130 per cent of full value. Each year, also, ought to help to remove such inequalities as may still exist. Full value is something upon which the courts can much more readily form an opinion, than they can upon questions of comparative value, such as have heretofore been presented to them. The second advantage of assessment at full value is that it makes the city, by increasing its credit, master of its own fate in the matter of public improvements, while enabling it to provide adequately for such essential needs of its rapid growth as school-houses and hospitals, police stations, fire-engine houses, dock improvements and the like. In particular, at this moment—which is evidently the psychological moment for improving our rapid transit and interborough communications—it makes the city the master of the situation; able to co-operate where its co-operation is desirable, able to act where action by the city is essential. In other words, it gives the city command of the larger credit that it needs. The Ramapo water scheme was urged upon the city because it was claimed that the city could not afford to supply itself with water. So, at every turn, where the city cannot afford to do for itself what it ought to do, it has to purchase what it wants by arrangements not in the public interest. It is only when the city is financially strong, and capable of enforcing such terms as it pleases, that the public interest can be properly protected. This administration found the city with almost no command of its destiny. In a single year by adopting the policy of assessing at full value, it has made the city hand-free and foot-free and master of its own fate. It is not surprising that sales of real estate have been on so large a scale since this policy was announced and the effects of it have begun to be understood; for it makes a great difference whether a city can keep up with the times or whether it cannot provide even for its own growth. These great advantages, also, will have been secured for the city, not only without increasing the burden of taxation, but while actually reducing it."

The present tax lists seem to indicate that the city will be "hand-free and foot-free" as the mayor expresses it. The valuation of real estate in 1902 was \$3,330,000,000, in 1903 it has been increased to \$4,756,000,000. It is too early to state the increase in personality, but President Wells, of the tax department, predicts a material advance. As a result the city instead of being within seven millions of its bonding capacity is expected to have a margin of \$140,000,000.

The mayor and his advisers are to be congratulated. Under the new conditions the necessary improvements of the city may be made and at the same time the burdens of the taxpayer in no way increased. Real estate men feared that taxes would be higher, but such is not likely to occur. The tax-rate for 1902 was 2.27 mills as against 1.40 or 1.45 as now predicted for 1903.

This will undoubtedly mean a reduction for all save those previously favored by a very low valuation of their property.

**St. Louis.**<sup>2</sup>—*Work of the Civic Improvement League.*—Whatever else the St. Louis World's Fair may accomplish one good effect seems certain, there is apparently no doubt that the desire to discharge with credit the city's task as host will bring about very great and permanent improvements in its municipal life. A consciousness of our imperfections as a city, intensified as preparations for the exposition advanced, led to the formation of the Civic Improvement League as an agency for stimulating and guiding public sentiment, and this association has, in its first year, achieved substantial results.

1. The subject of clean streets and door-yards has been given special attention. Bulletins have been distributed, giving information as to the city's ordinances on this subject. The league has secured the appointment of one woman garbage inspector and has employed another woman as its agent for the enforcement of the law by reporting to the health department failures to collect garbage, and by advising people at their homes, when there was occasion, against such improprieties as throwing garbage from rear porches into back yards. The league's inspector went from house to house in certain neighborhoods inviting the women to become members of clubs for the advancement of this work, and received almost invariably a favorable response. Children were set to work sweeping when they came from school. There is a very noticeable improvement in the appearance of these neighborhoods. The police have been given orders to enforce the ordinances against littering the streets with paper and sweepings, and in occasional instances these offenders have been arrested. A few waste-paper boxes have been supplied, and it is expected the city will provide others.

2. Public baths, heretofore unknown in St. Louis, have been introduced. Last summer the league maintained three in connection with public playgrounds, and the success of this enterprise has led to the appropriation by the city of \$30,000 for three or four more. The average daily attendance at the league's playgrounds was 777. The police report a diminution in cases of petty larceny by children and a decrease also of injuries to children by accidents from street cars or the river.

3. A campaign for the enforcement of ordinances as to billboards and signs has partly succeeded, though certain persons affected have resisted in the courts, and cases are still pending. A committee of the league is drafting a bill for a better ordinance on this subject.

4. Agitation of plans for a system of boulevards has led to the appointment by the mayor of a commission, soon to report, with the president of the league as its chairman. It is expected that an extensive plan of driveways will be proposed, with one great avenue from north to south as the outer line of a crescent, of which the river forms the inner eastern edge, and a number of other boulevards at right angles from this main highway eastward to the river.

In addition to this broad policy the league has found opportunity for performing single acts of public service. Thus, at its suggestion, the street

<sup>2</sup>Communication of A. P. Winston, Esq., Washington University, St. Louis, Mo.

railway officers have consented to adopt the grooved rail. The league also exerted its influence successfully to secure a proper location for the Carnegie library by the removal of the old exposition building from a tract belonging to the city.

**Boston.**<sup>3</sup>—*Vote on District Local Option.*—The Monthly Bulletin of the Statistics Department gives the vote by precincts on the question of granting the several districts of Boston local option in regard to issuing liquor licenses. At the state election, held November 4, 1902, 35,810 citizens voted to accept the state law granting district local option, while 45,914 voted against the proposition, which was accordingly defeated by a plurality of 10,104. Five of the eight districts and nineteen of the twenty-five wards voted against local option.

Of a total of 111,487 registered voters, 81,724, or 73.30 per cent, voted on local option, as compared with 87,413 votes, or 78.41 per cent cast for all candidates for governor. Of the total registered voters 8,418, or 7.55 per cent, cast blank or defective ballots. Dorchester, Brighton and West Roxbury, the three districts voting in favor of the proposed law, show the highest percentage of registered voters voting, and had also the lowest percentage of defective ballots. Boston proper gave the heaviest plurality against the measure—5,558 votes—and had also the highest number and percentage of defective ballots.

Four of the districts, namely: Boston proper, Charlestown, South Boston and Roxbury, gave a plurality for the Democratic over the Republican candidate for governor of 14,762. Each of these districts voted against local option, their total plurality amounting to 11,172. East Boston, Dorchester, West Roxbury and Brighton went Republican in the contest for governor by a total plurality of 1,223. East Boston gave a plurality of 1,419 against local option, the three other Republican districts voted for it. The net plurality in favor of local option in the Republican districts was 1,068.

*Vote on Referenda, December 9, 1902.* The November number of the monthly bulletin of the Boston statistics department contains tables and analyses of the vote by precincts on two questions referred to the voters at the last municipal election. These questions were: (1) on the acceptance of an act of the legislature providing for the construction of a subway in Washington street; and (2) on licensing the sale of intoxicating liquors.

Of a total city registration of 111,817 men, 66,383, or only 59.37 per cent voted, as compared with 80.85 per cent of the registration voting at the recent state election, and an average percentage of 77.35 voting at municipal elections during the last ten years. This large decrease is ascribed to the severity of the weather and the absence of a mayoralty contest.

On the subway question, of a total vote of 58,433, 72.28 per cent voted to accept the act, every precinct but one giving a majority in the affirmative. Of the registered voters, 7.11 per cent cast blank or defective ballots. Of a total vote of 59,614 on the question of licensing the sale of intoxicating liquors, 64.37 per cent voted "yes," every ward and all but seven precincts voting in

<sup>3</sup> Communication of W. B. Guitteau, Esq.

the affirmative. On this question, 6.06 per cent of the registered voters cast blank or defective ballots. The highest percentage of defective ballots was cast in Ward 6, namely, 14.13 per cent on the subway and 12.51 per cent on the license question; the lowest percentage of blanks was cast in Ward 20, being but 3.67 and 3.27 per cent, respectively.

**Buffalo.**<sup>4</sup>—*Charter Revisions.* The charter of Buffalo has lately been amended by giving the mayor power to veto or to reduce in amount any item in the annual estimates (or budget) as finally passed by the common council. He cannot however, increase any item, nor insert any new one. At the time of writing, the estimates have not yet gone to the mayor, so that it is too soon to judge of the working of the new measure. It was passed rather suddenly and without any urgent public demand; but the general opinion seems to be that it is a good one, as it will tend to prevent the insertion of extravagant items, or at least will locate definitely the responsibility for them if they are inserted. The governor of the state has a like power of veto (but not of reduction) over items in appropriation bills, and this is conceded to be extremely useful.

**Cincinnati.**<sup>5</sup>—*Elections under New Municipal Code.* On the first Monday in April the election for officers under the new municipal code took place. In Cincinnati there was organized the Citizens' Municipal party to oppose the Republican machine. Toward the end of January the Democratic executive committee appointed a committee of twenty-five, and vested them with full authority to make all necessary arrangements for the spring campaign. This committee after mature consideration decided to organize a nonpartisan citizens' movement to be known as the Citizens' Municipal party.

The nomination for mayor was tendered to Hon. Rufus B. Smith, a fearless and upright judge of the Superior Court. Judge Smith finding that he could not at present lay down his judicial duties declined the honor in a spirited letter which severely arraigned the present municipal machine administration. The nomination for mayor was then tendered to and accepted by Mr. Melville E. Ingalls, president of the Big Four Railroad, a public-spirited citizen. An excellent ticket was selected, composed of Democrats and Republicans, and the Citizens' Municipal party was launched upon the following platform: "The Citizens' Municipal ticket is presented herewith and all good citizens of Cincinnati are called upon to form and maintain an organization for the purpose of securing to our city the following results:

"1. The complete separation of national politics from municipal government.

"2. The nomination and election as officers of men of tried integrity and proved capacity without regard to their party affiliations.

"3. Honest, efficient and progressive government.

"Without calling upon any citizen to surrender his allegiance to his national party, we appeal to all citizens interested in the welfare of Cincinnati to unite with us in an organized effort to accomplish the objects of this association."

<sup>4</sup> Communication of Professor A. C. Richardson, Buffalo, N. Y.

<sup>5</sup> Communication of Max B. May, Esq., Cincinnati.

The present mayor of the city, Julius Fleischmann, had stated often during January and February that his business interests would not permit him to accept a renomination. But the Republican machine, fearing the strength of the citizens' movement, compelled Mr. Fleischmann, who is very popular, to accept a renomination and all the present city officials were renominated. A vigorous campaign was waged by both the Republican and Citizens' parties. The latter published a campaign paper, the *Citizens' Bulletin*. The issues were better street-car service, better streets, the suppression of gambling and vice, and the emancipation of the city from boss rule.

On April 7 the citizens of Cincinnati overwhelmingly defeated the Citizens' Municipal ticket. The regular party nominee for mayor won by a majority of over 15,000. Nevertheless the Citizens' Municipal party will be a permanent organization and will try to create a sentiment in favor of good government as distinct from party government.

**Providence, R. I.,<sup>6</sup>—School Commission.** For some years there has been general dissatisfaction with our large school committee. It consists of thirty-three members, elected by wards. As was almost inevitable, in such a large body of busy men, meeting infrequently, the real control fell into the hands of a few men. In fact, an "inner ring" may be said to have existed, within which new men could not penetrate, nor indeed old ones who were not in complete harmony with it. It has repeatedly happened that men of the highest character, desirous of being of service to the cause of education, have retired from the committee at or before the end of their first term, "because they could accomplish nothing." Others have remained in the committee, hoping to gain influence in time. Last December a bill was introduced in the post-election session of the legislature, providing for a school commission of five members, to be elected by the city council. The idea met with general approval, but there was strong objection to the method of election, and the bill failed passage. In the present session, a similar bill, but providing for popular election, passed the lower house after a public hearing strongly in its favor. It is now in the hands of the Senate. It should be said that the new president of the committee and several members were present at the public hearing and strongly favored the measure. If the exigencies of boss rule permit its passage, we shall enter upon a very promising experiment.

**Town School System.** A committee of the Rhode Island Institute of Instruction, which is our state teachers' association, prepared a bill for the abolition of the district school system in the towns still retaining it—about half those in the state, and giving state aid for expert superintendence in towns or groups of towns which would pay half the cost. This bill has not passed either house. It is quite probable that nothing will be heard from it at this session, but it is sure to come up again, and ultimately to pass, because it is in the line of progress. It is an illuminating fact that the school district, which was the very kernel of our educational system, and to a large extent of our political system, has outlived its usefulness. This bill is in line with

<sup>6</sup> Communication of Sidney A. Sherman, Providence, R. I.



the school commission bill, which abolishes ward lines in the election of our proposed Providence commission. Both recognize that the small district is no longer the real unit, but that it is rather the city or town, or even the group of towns.

*Public Parks and Playgrounds.* Providence has a good system of large parks, but with the exception of the main one, Roger Williams Park, not much has been done to improve them, nor has any provision been made for playgrounds for children and boys. The present city committee on parks has extensive plans for such playgrounds to be located in the existing parks, but no money to carry them out. Their plans were recently published, but seem to attract but little attention. In time public sentiment will consider parks and playgrounds as necessary as streets or schools.

**Denver.**<sup>1</sup>—*Home Rule.* During the early history of Denver the city chose all of its officials. Charges of corruption and inefficiency were so numerous that in 1889 the legislature amended the city charter by creating a board of public works, and placing its appointment in the hands of the governor. It was to consist of three members, not more than two of whom could be of the same political faith. In 1891 the legislature passed an act creating the fire and police board, with a membership of three, to be appointed in the same manner as the board of public works. The act declared an emergency to exist and that the board should enter upon its duties six days after the passage of the law. These two boards possessed a very large share of administrative authority.

The movement in favor of municipal reform culminated in 1901 in the passage by the legislature of an amendment to the constitution, known as the Rush amendment, giving Denver and all cities having a population exceeding two thousand, almost absolute home rule. This amendment carried, at the election in November, 1902, by a vote of 59,750 to 25,767 out of a total vote of 186,820 cast for governor. By the provisions of this amendment the city of Denver, and several suburban towns are cut off from Arapahoe County and become the city and county of Denver. The remaining part of Arapahoe County is divided into two counties, known as Adams and South Arapahoe. The city and county of Denver is given the power "within and without its territorial limits, to construct, condemn, purchase, . . . conduct and operate water works, light plants, power plants, transportation systems, heating plants, and any other public utilities or works or ways local in use and extent." The city also has power to issue bonds upon the vote of the taxpaying electors, in any amount necessary to carry out any of the powers granted by the charter.

The people of Denver are also given exclusive power in the making, altering, revising or amending their charter. No franchise relating to any street, alley or public place is to be granted, except upon the vote of the qualified taxpaying electors, and the question of its being granted must be submitted to such vote upon deposit with the treasurer of the expense (to be determined by said treasurer) of such submission by the applicant for said

<sup>1</sup> Communication of Walter G. Gooldy, University of Denver.

franchise. Upon petition of 5 per cent of the qualified electors for any measure, or charter amendment, or for a charter convention, the council is to submit the same to a vote at the next general election. Upon petition of 10 per cent of the qualified voters, with a request for a special election, a special election must be called.

There are at present five school districts in the city. These are to be consolidated into one under a single superintendent.

The amendment extends the boundaries of Denver and takes into the city several suburban towns, some of which have repeatedly refused to become a part of the city.

By provision of the amendment a charter convention must be called, composed of twenty-one taxpaying electors, who shall draft a charter which shall become a law upon acceptance by a majority of the voters. If such charter is rejected, twenty-one members of a new charter convention must be elected within thirty days, who shall frame a new charter. If necessary this procedure must be repeated until a charter is framed which is acceptable to the people.

The city and county of Denver came into existence immediately upon the canvass of the vote showing the adoption of the amendment. The charter and ordinances of the old city of Denver are to remain in force, so far as applicable, until a new charter is adopted. In the meantime, the offices of the city of Denver and of the county of Arapahoe are merged, part of the county and part of the city offices being abolished, so that only one set remains.

A suit to test the validity of the amendment was brought in the State Supreme Court by the retiring city treasurer against the county treasurer, who becomes the treasurer of the new city and county of Denver. A decision sustaining the amendment was handed down February 27.

*Failure of Competition in Electric Lighting.* In 1899 the Denver Gas and Electric Company was formed by the consolidation of the two lighting companies of the city, the Denver Gas Company and the Denver Electric Company. The latter company held the contract for lighting the city streets.

In 1900, after considerable agitation against the rates then in force both for street and private lighting, a contract was entered into between the city and the Lacombe Electric Company, by which the Lacombe Company was given the privilege of lighting the streets for ten years at a rate which saved the city approximately \$10,000 per year. The Lacombe Company was also to build and equip a commercial plant which should furnish light to consumers at a rate much below the rate then in force. By the terms of the contract, the entire plant might be acquired by the city at any time by a specified payment, decreasing each year during the ten years of the life of the franchise. The company was required to pay into the city treasury, every six months, 3 per cent of its gross receipts.

The Denver Gas and Electric Company resisted the turning over of the street lighting to the Lacombe Company, claiming that by its franchise it still held the contract. Two years of expensive litigation followed, which ended in May, 1902, in a victory for the city and the Lacombe Company.

On April 1, 1901, the Lacombe Company began lighting the city streets. As the old company still maintained its street lighting system, the city was lighted by two sets of arc lights until May, 1902. The old company reduced its rates and announced its determination to fight to the end. One of its officials said: "We may be compelled to absorb the other company and make the public pay the bill later." In May, 1902, the Denver Gas and Electric Company went into the hands of a receiver. In June it was announced that the company had secured control of the Lacombe Company. The Lacombe Company had been lighting the streets for a year, but had not built its commercial plant. In August the old company applied to the court for permission to increase its rates, claiming that it was operating at a loss. A strong attempt was made to prevent this but the court allowed the company to raise its commercial rates to the level of those provided for in the Lacombe franchise.

**Montreal.**<sup>a</sup>—*Financial Situation.* During the year 1901 the receipts on revenue account for the city of Montreal amounted to \$3,433,235.58 and the expenditure for administration required \$3,131,919.95, showing an under-expenditure of \$301,315.93. The total revenue is made up as follows:

Assessment on real estate, including school tax 1¼ per cent .....	\$1,885,922 87
Water rates and meter collections .....	810,536 52
Business and personal taxes .....	305,170 56
Police licenses, etc., certificates and permits .....	145,823 70
Street railway percentage of earnings .....	86,373 80
Market revenues .....	86,190 48
Recorder's Court, fines and costs .....	26,957 69
Interest collected during the year .....	69,992 61
Sundry and miscellaneous .....	16,267 65
	<hr/>
	\$3,433,235 88

The expenditure for civic administration in 1901 was distributed among the several civic departments as follows:

Interest on municipal debt .....	\$1,096,465 02
School tax .....	345,000 00
General expenses in connection with the finance department .....	392,928 93
Repairs and maintenance of the City Hall .....	35,818 24
Services in connection with the work of the road department .....	260,991 25
Removal of snow from streets (city's share) .....	24,549 70
Maintenance of the police force .....	279,621 30
Recorder's Court .....	17,750 00
Maintenance of the fire department, including the fire alarm system, the building and boiler inspection .....	194,981 82

<sup>a</sup> Communication of Herbert B. Ames, Esq., Montreal, Canada.

City lighting .....	\$166,814 13
Maintenance of the water department .....	136,292 20
Operation of city markets .....	22,118 41
Collection and disposal of garbage .....	70,260 81
Board of Health (hygiene and statistics committee) .....	57,598 26
Care of public parks and squares .....	30,729 88

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\$3,131,919 95

The city of Montreal has by charter the power to borrow within certain limits for certain fixed purposes. The new charter fixed the limit of bonded indebtedness at \$27,000,000, and then provided that, until the proportion between the total bonded debt and the total value of the taxable real estate should be as fifteen to one hundred, so long the debt should not be permitted further to increase. The city may, however, borrow annually an amount equal to 10 per cent on the increase in property valuation of the preceding year, but cannot under this provision borrow more than \$300,000 in any one year. There is still another form of loan permitted by the charter which enables the councils to raise the money actually required for urgent permanent work, that is by submission of a by-law, authorizing such loan, to the vote of the proprietors of real estate throughout the city.

The following estimate gives an idea of the purposes for which the municipal debt was incurred:

For water works .....	\$9,000,000 00
Paving .....	4,500,000 00
Street improvements .....	4,500,000 00
Railways, harbors, etc. ....	2,000,000 00
Main sewers and city's share .....	2,000,000 00
Municipal buildings .....	2,000,000 00
Parks .....	1,000,000 00
Miscellaneous .....	2,000,000 00

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\$27,000,000 00

Between the years 1888 and 1895 the affairs of the city of Montreal were administered in a manner which may at least be characterized as extravagant. The net debt, which was in 1888 only \$11,270,101, had increased by 1895 until it reached the sum of \$25,046,341. At this latter date the proportion between the net debt and the property valuation stood at 18 1-10 per cent, the per capita debt stood at \$104.78, and of the entire revenue it required 36 1-10 per cent to pay the interest on the funded indebtedness.

Since 1895 each year has shown an improvement in our financial position. During the past six years the debt has been increased only \$1,800,000, or about \$300,000 per annum. The proportion between the net debt and the property valuation has been gradually reduced, the per capita debt lowered and the percentage of revenue required to pay interest has decreased.

The figures for 1901 are as follows: Net debt, \$26,854,137; total value of taxable property, \$150,479,863; sum required to pay interest on debt,

\$1,028,513, leaving an amount available for the ordinary civic services of \$2,404,722.

There is no question in the minds of the more progressive citizens that the present revenues are insufficient to keep the various municipal services in a proper state of efficiency, but the great majority of the property holders are strongly opposed to any further advance in the taxes on realty, and, unless new methods of raising revenues can be devised, it is probable that the council will be compelled for some time to come to do their best with the means now at their disposal.